

VOUCHER CERTIFICATION AND APPROVAL

Expenditures shall be made on district voucher forms. Before vouchers are submitted to the board for payment, they shall be audited and certified by the district's appointed auditing officer for accuracy and proof that the goods or services have been received and are satisfactory and that previous payment has not been made. The certification must be signed and dated by the auditing officer or his/her delegate. Vouchers shall be approved by a recorded affirmative vote of a majority of the board.

The board authorizes advance payment of a voucher when a delay in payment would otherwise result in a penalty or late fee or an interest charge on the unpaid balance except that advance payment for goods or services to a single vendor in excess of \$ 2,500 shall not be permitted unless previously authorized by the board through a bid award, for payment of planning, permitting, inspection, and related fees for approved capital projects, or by action of the board at a preceding board meeting. The board shall review and approve all such advance payments at its next regularly scheduled public meeting. In the event the claim is disapproved, the auditing officer and superintendent shall cause the claims to be recognized as receivables and pursue collection diligently until the funds are collected or until the board approves the payment of those claims.

Fidelity coverage is provided through the Southwest Washington Risk Management Insurance Cooperative for all employees.

Cross Reference: Board Policy 8300

Risk Management

Legal References: RCW 28A.330.080

Payment of claims

28A.330.090

Auditing committee and expenditures

42.24.080

Municipal corporations and political subdivisions
-Auditing and payment--Authentication and
certification

42.24.180

Taxing District--Issuance of warrants or checks
before approval by legislative body—Conditions

State Auditor's Voucher certification and approval
Bulletin #301-III(F)

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Woodland School District #404